

# WEST VIRGINIA CODE: §11-12C-3

## **§11-12C-3. Payment and collection of tax; deposit of money; return required.**

(a) Payment and collection of tax. -- When application is made to the Secretary of State for a certificate of incorporation or authority to do business in this state, the applicant shall pay all taxes and fees due under this article; and the Secretary of State shall collect the corporate license tax for the first year before issuing the certificate. Thereafter, on or before the first day of the license tax year next following the date of the certificate, and on or before the first day of each succeeding license tax year, the corporation shall pay and the Tax Commissioner shall collect the tax for a full license tax year together with the statutory attorney fee: Provided, That if the application is made on or after the first day of the second month preceding the beginning of the next license tax year, and before the first day of the license tax year, the Secretary of State shall collect the tax for the full year beginning on the first day of the next license tax year in addition to the initial tax, together with the statutory attorney fee.

(b) Deposit of money. -- The first year license tax received by the Secretary of State pursuant to the provisions of this article shall be deposited by the Secretary of State as follows: One-half shall be deposited in the state General Revenue Fund and one-half shall be deposited in the services fees and collections account established by section two, article one, chapter fifty-nine of this code. The license tax received by the Tax Commissioner every year after the initial registration shall be deposited into the state General Revenue Fund.

(c) Returns. -- Payment of the tax and statutory attorney fee required under the provisions of this section shall be accompanied by a return on forms provided by the Tax Commissioner for that purpose. The Tax Commissioner shall upon completion of processing the return, forward it to the Secretary of State, together with a list of all corporations which have paid the tax. The return shall contain: (1) The address of the corporation's principal office; (2) the names and mailing addresses of its officers and directors; (3) the name and mailing address of the person on whom notice of process may be served; (4) the name and address of the corporation's parent corporation and of each subsidiary of the corporation licensed to do business in this state; (5) the county or county code in which the principal office address or mailing address of the company is located in; (6) business class code; and (7) any other information the Tax Commissioner considers appropriate. Notwithstanding any other provision of law to the contrary, the Secretary of State shall, upon request of any person, disclose: (A) The address of the corporation's principal office; (B) the names and addresses of its officers and directors; (C) the name and mailing address of the person on whom notice of process may be served; (D) the name and address of each subsidiary of the corporation and the corporation's parent corporation; (E) the county or county code in which the principal office address or mailing address of the company is located; and (F) the business class code.

(d) Purchase of data. -- The Secretary of State will provide electronically, for purchase, any

data maintained in the Secretary of State's Business Organizations Database. For the electronic purchase of the entire Business Organizations Database, the cost is \$12,000 and for the electronic purchase of the monthly updates of the Business Organizations Database the cost is \$1,000.